



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MANITOWOC PUBLIC UTILITIES

Principal Office: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NILAKSH KOTHARI of _____
(Person responsible for accounts)

MANITOWOC PUBLIC UTILITIES _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/14/2003
(Date)

GENERAL MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANITOWOC PUBLIC UTILITIES**Utility Address:** 1303 S. 8TH STREET

P.O. BOX 1090

MANITOWOC, WI 54221-1090

When was utility organized? 10/2/1911**Report any change in name:****Effective Date:****Utility Web Site:** www.mpu.org

Utility employee in charge of correspondence concerning this report:

Name: MR TIM HART**Title:** CHIEF ACCOUNTANT**Office Address:**

1303 S. 8TH ST.

P.O. BOX 1090

MANITOWOC, WI 54220

Telephone: (920) 686 - 4324**Fax Number:** (920) 686 - 4348**E-mail Address:** thart@mpu.org

President, chairman, or head of utility commission/board or committee:

Name: MR MARK R. SEIDL**Title:** PRESIDENT**Office Address:**

546 WEST LAWN BLVD

MANITOWOC, WI 54220

Telephone: (920) 684 - 0493**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TOM KARMEN**Title:** VICE PRESIDENT**Office Address:** SVHENCK & ASSOCIATES SC

200 SOUTH WASHINGTON ST

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361**Fax Number:****E-mail Address:** www.schenckcpa.com**Date of most recent audit report:** 2/21/2003**Period covered by most recent audit:** 01/01/2002 TO 12/31/2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR NILAKSH KOTHARI**Title:** GENERAL MANAGER**Office Address:**

1303 S. 8TH ST.

P.O. BOX 1090

MANITOWOC, WI 54221-1090

Telephone: (920) 686 - 4351**Fax Number:** (920) 686 - 4348**E-mail Address:** nkothari@mpu.org

Name of utility commission/committee: MANITOWOC PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

MR KEVIN CRAWFORD, MAYOR

MR DAN HORNUNG

MR DAVE LUCKOW, VICE PRESIDENT

MR JAMES G. MORROW,

MR ARDEN MUCHIN, SECRETARY

MR MARK SEIDL, PRESIDENT

MS DOLLY STOKES, ALDERPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:** () -**Fax Number:** () -**E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,970,828	37,609,063	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	29,116,450	27,835,474	2
Depreciation Expense (403)	4,111,478	3,602,791	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,226,566	2,278,972	5
Total Operating Expenses	35,454,494	33,717,237	
Net Operating Income	4,516,334	3,891,826	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,516,334	3,891,826	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	46,970	2,692	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	(933)	9
Interest and Dividend Income (419)	818,160	772,204	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	865,130	773,963	
Total Income	5,381,464	4,665,789	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	305,212	836	13
Total Miscellaneous Income Deductions	305,212	836	
Income Before Interest Charges	5,076,252	4,664,953	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,213,145	1,415,261	14
Amortization of Debt Discount and Expense (428)	110,417	151,268	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	773	1,966	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,324,335	1,568,495	
Net Income	3,751,917	3,096,458	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	65,618,407	62,521,949	20
Balance Transferred from Income (433)	3,751,917	3,096,458	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	41,200	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	69,329,124	65,618,407	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
SEWER USER FEES REVENUES	300,900	3
SEWER USER FEES EXPENSES	(300,900)	4
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY	115,906	6
ELECTRIC UTILITY	702,254	7
Total (Acct. 419):	818,160	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
ELECTRIC UTILITY-BOILER #5 NOTICE OF VIOLATION	305,212	10
Total (Acct. 426):	305,212	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
2002 DEBT ISSUANCE COST	41,200	12
Total (Acct. 435)--Debit:	41,200	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	41,372	99,625			140,997	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	6,706	52,383			59,089	3
Materials	15,343	19,595			34,938	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	22,049	71,978	0	0	94,027	
Net income (or loss)	19,323	27,647	0	0	46,970	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,805,434	35,165,394	0	0	39,970,828	1
Less: interdepartmental sales	156,248	321,092	0	0	477,340	2
Less: interdepartmental rents	960	23,700		0	24,660	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(6,428)	172,348			165,920	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,654,654	34,648,254	0	0	39,302,908	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	600,960	113,703	714,663	1
Electric operating expenses	2,995,574	557,142	3,552,716	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	33,348	3,763	37,111	6
Other nonutility expenses	128,623	19,293	147,916	7
Water utility plant accounts	41,038	5,294	46,332	8
Electric utility plant accounts	174,463	25,026	199,489	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	3,866	633	4,499	13
Accum. prov. for depreciation of electric plant	45,231	7,165	52,396	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	755,205	(755,205)	0	18
All other accounts	163,887	23,186	187,073	19
Total Payroll	4,942,195	0	4,942,195	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	126,542,201	124,361,607	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	44,396,285	40,795,386	2
Net Utility Plant	82,145,916	83,566,221	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	82,145,916	83,566,221	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	552,058	552,058	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	9,706	8,474	6
Net Nonutility Property	542,352	543,584	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,355,263	2,361,097	8
Special Funds (125-128)	4,764,923	6,865,562	9
Total Other Property and Investments	7,662,538	9,770,243	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(432,589)	701,865	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	650	550	12
Temporary Cash Investments (136)	8,347,158	2,480,932	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,348,814	2,239,781	15
Other Accounts Receivable (143)	892,902	1,598,638	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	33,300	90,000	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	2,850,780	2,871,671	19
Prepayments (165)	148,461	130,064	20
Interest and Dividends Receivable (171)	238,126	230,721	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	14,361,002	10,164,222	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	433,847	655,448	24
Other Deferred Debits (182-186)	2,802,501	172,607	25
Total Deferred Debits	3,236,348	828,055	
Total Assets and Other Debits	107,405,804	104,328,741	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	69,329,124	65,618,407	28
Total Proprietary Capital	69,329,124	65,618,407	
LONG-TERM DEBT			
Bonds (221-222)	21,565,000	24,605,000	29
Advances from Municipality (223)	2,238,800	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	23,803,800	24,605,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	18,500	32
Accounts Payable (232)	1,767,867	2,394,952	33
Payables to Municipality (233)	274,841	291,515	34
Customer Deposits (235)	24,397	31,239	35
Taxes Accrued (236)	1,897,140	1,432,757	36
Interest Accrued (237)	184,273	377,431	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	84,548	82,767	40
Miscellaneous Current and Accrued Liabilities (242)	269,905	376,661	41
Total Current and Accrued Liabilities	4,502,971	5,005,822	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	129,173	118,201	44
Total Deferred Credits	129,173	118,201	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	1,570,250	1,585,831	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	1,570,250	1,585,831	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,070,486	7,395,480	49
Total Liabilities and Other Credits	107,405,804	104,328,741	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	32,293,086	0	0	93,202,542	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				262,844	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	219,110			564,619	7
Total Utility Plant	32,512,196	0	0	94,030,005	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	6,429,965	0	0	37,966,320	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	6,429,965	0	0	37,966,320	
Net Utility Plant	26,082,231	0	0	56,063,685	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	5,785,740	35,009,646			40,795,386	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	625,489	3,485,989			4,111,478	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,213				27,213	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	30,081	137,405			167,486	9
Salvage	3,166	41,287			44,453	10
Other credits (specify):						11
					0	12
Total credits	685,949	3,664,681	0	0	4,350,630	13
Debits during year						14
Book cost of plant retired	37,726	632,835			670,561	15
Cost of removal	3,998	75,172			79,170	16
Other debits (specify):						17
					0	18
Total debits	41,724	708,007	0	0	749,731	19
Balance End of Year	6,429,965	37,966,320	0	0	44,396,285	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Electric Fund-Land	523,809			523,809	2
Electric Fund-Car Ferry Building	28,249			28,249	3
Total Nonutility Property (121)	552,058	0	0	552,058	
Less accum. prov. depr. & amort. (122)	8,474	1,232		9,706	4
 Net Nonutility Property	 543,584	 (1,232)	 0	 542,352	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	90,000	1
Additions:		
Provision for uncollectibles during year	33,300	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	33,300	
Deductions:		
Accounts written off during the year: Utility Customers	90,000	5
Accounts written off during the year: Others		6
Total accounts written off	90,000	
Balance end of year	33,300	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	2,184,349				2,184,349	2,275,843	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)	555,322				555,322	492,263	3
Total Electric Utility					2,739,671	2,768,106	

Account	Total End of Year	Amount Prior Year	
Electric utility total	2,739,671	2,768,106	1
Water utility (154)	111,109	103,565	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	2,850,780	2,871,671	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1989 Electric Power System Mortgage Revenue Bonds	13,200	0	0	1
1993 Electric Power System Mortgage Revenue Bonds	52,494	0	0	2
1994 Water Works System Mortgage Revenue Bonds	6,480	0	41,580	3
1995 Electric Power System Mortgage Revenue Bonds	10,161	0	0	4
1995-1 Electric Power System Mortgage Revenue Bonds	10,631	0	38,094	5
1996 Electric Power System Mortgage Revenue Bonds	8,779	0	22,680	6
1997 Water Works System Mortgage Revenue Bonds	5,318	0	76,664	7
1998 Water Works System Mortgage Revenue Bonds	3,353	0	24,873	8
2002 ELECTRIC POWER SYSTEM MORTGAGE REVENUE BONDS	0	0	229,956	9
Total			433,847	
Unamortized premium on debt (251)				
NONE				10
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Utility-Series 1994 - \$3,365,000	05/15/1994	06/01/2009	5.77%	1,975,000	1
Electric Utility-Series 1995-1-\$4,200,000	12/28/1995	08/01/2006	4.70%	3,840,000	2
Electric Utility-Series 1996 - \$3,050,000	01/15/1996	08/01/2005	4.68%	2,735,000	3
Water Utility-Series 1997 - \$4,420,000	12/03/1997	06/01/2017	4.90%	4,220,000	4
Water Utility-Series 1998 - \$2,570,000	03/03/1998	06/01/2010	4.45%	1,645,000	5
ELECTRIC UTILITY-SERIES 2002 - \$7,150,000	12/20/2002	08/01/2010	4.29%	7,150,000	6
Total Bonds (Account 221):				21,565,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 21,565,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PENSION FUNDING LIABILITY	12/31/2002	00/00/0000	0.00%	1,965,000	1
HEALTH CARE FUNDING LIABILITY	12/31/2002	00/00/0000	0.00%	273,800	2
Total for Account 223				<u>2,238,800</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,432,757	1
Accruals:		
Charged water department expense	440,845	2
Charged electric department expense	1,818,854	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,259,699	
Taxes paid during year:		
County, state and local taxes	1,795,316	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	1,795,316	
Balance end of year	1,897,140	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Electric Mortgage Revenue Bond-Series 1989	15,328	21,459	36,787	0	1
Electric Mortgage Revenue Bond-Series 1993	98,615	195,685	294,300	0	2
Water Mortgage Revenue Bond-Series 1994	10,512	119,282	120,263	9,531	3
Electric Mortgage Revenue Bond-Series 1995	93,888	199,472	293,360	0	4
Electric Mortgage Revenue Bond-Series 1995-1	76,553	175,457	184,651	67,359	5
Electric Mortgage Revenue Bond-Series 1996	54,338	129,646	130,412	53,572	6
Water Mortgage Revenue Bond-Series 1998	6,627	76,012	76,514	6,125	7
Water Mortgage Revenue Bond-Series 1997	18,164	215,436	215,798	17,802	8
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2001	1,898	51,248	53,146	0	9
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2002		29,448		29,448	10
Subtotal	375,923	1,213,145	1,405,231	183,837	
Advances from Municipality (223)					
	0			0	11
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	1,508	773	1,845	436	13
Subtotal	1,508	773	1,845	436	
Total	377,431	1,213,918	1,407,076	184,273	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,056,138	2,312,069	27,273	0	0	7,395,480	1
Add credits during year:							
For Services		225,770				225,770	2
For Mains	449,236					449,236	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,505,374	2,537,839	27,273	0	0	8,070,486	
Amount of federal and state grants in aid received for utility construction included in End of Year totals			14,104			14,104	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED WATERMAIN ASSESSMENTS	4,663	2
AMERICAN TRANSMISSION COMPANY	2,350,600	3
Total (Acct. 124):	2,355,263	
Sinking Funds (125):		
WATER BOND SPECIAL REDEMPTION FUND	1,224,780	4
ELECTRIC BOND SPECIAL REDEMPTION FUND	3,540,143	5
Total (Acct. 125):	4,764,923	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	268,488	11
Electric	2,080,326	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	2,348,814	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	274,841	15
Merchandising, jobbing and contract work	618,061	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):	892,902	
Receivables from Municipality (145):		
NONE		18
Total (Acct. 145):	0	
Prepayments (165):		
WATER UTILITY INSURANCE	6,530	19
ELECTRIC UTILITY INSURANCE	122,261	20
ELECTRIC UTILITY POSTAGE	19,670	21
Total (Acct. 165):	148,461	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
BOILER # 9 PRELIMINARY STUDY	356,580	23
Total (Acct. 183):	356,580	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ELECTRIC UTILITY-RETIREMENT WORK IN PROGRESS	61,681	26
WATER UTILITY-RETIREMENT WORK IN PROGRESS	9,940	27
ELECTRIC UTILITY-SULFUR CREDITS	135,500	28
ELECTRIC UTILITY-MEDICAL & PENSION REQUIREMENTS	1,858,300	29
WATER UTILITY-MEDICAL & PENSION REQUIREMENTS	380,500	30
Total (Acct. 186):	2,445,921	
Payables to Municipality (233):		
SEWER COLLECTION PAYABLE	274,841	31
Total (Acct. 233):	274,841	
Other Deferred Credits (253):		
ELECTRIC UTILITY-PUBLIC BENEFITS	129,173	32
Total (Acct. 253):	129,173	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	31,920,887	92,390,116	0	0	124,311,003	1
Materials and Supplies	107,337	2,753,888	0	0	2,861,225	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	6,107,852	36,487,983	0	0	42,595,835	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,280,756	2,452,227	0	0	7,732,983	6
Other (specify):					0	7
Average Net Rate Base	20,639,616	56,203,794	0	0	76,843,410	
Net Operating Income	1,058,570	3,457,764	0	0	4,516,334	8
Net Operating Income as a percent of						
Average Net Rate Base	5.13%	6.15%	N/A	N/A	5.88%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	67,473,765	3
Other (Specify):		4
Total Average Proprietary Capital	67,473,765	
Net Income		
Net Income	3,751,917	5
Percent Return on Proprietary Capital	5.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

MPU's electric utility added .04 miles of new electric distribution circuit and 2.4 miles of watermain during 2002.

4. Estimated changes in revenues due to rate changes.

- a. Electric rate case Docket No. 3320-ER-106 with a rate increase of 6.2% effective on January 5, 2002.
 - b. Water rate case Docket No. 3320-WQ-101 with a rate increase of 3.0% effective on August 15, 2002.
-

5. Obligations incurred or assumed, excluding commercial paper.

In December 2002, MPU refinanced three bond issues, calling the outstanding principal due on the February 13, 1993 Electric Power System Mortgage Revenue Bonds, January 15, 1995 Electric Power System Mortgage Revenue Bonds, and the December 15, 2001 Electric Power System Mortgage Revenue Refunding Bonds. MPU replaced these by issuing new \$7.8 million refunding electric revenue bonds due between 2005-2010.

6. Formal proceedings with the Public Service Commission.

- a. Electric rate case Docket No. 3320-ER-106
 - b. Water rate case Docket No. 3320-WQ-101
 - c. New interruptible rate IS-1 approved by PSCW in Docket No. 3320-ER-107.
 - d. Certificate of Authority Application for a 55 MW Steam/Electric Co-Generation Project in Docket No. 3320-CE-110.
-

7. Any additional matters.

- a. Filed air permit applications with both WDNR and USEPA in November 2002 to give MPU authority to operate new 55 MW Steam Boiler (Unit 9).
- b. MPU adopted GASB 33 & 34 one-year early effective in 2002.
- c. MPU booked liability for prior pension service credits to State of Wisconsin in amount of \$1,965,000 and will seek PSCW approval of a 20-year amortization schedule.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

Maturity dates and interest rates will be determined at a later date.

Interest Accrued (Acct. 237) (Page F-17)

Notes Payable 231 Interest Accrued is from Customer Deposit.

Contributions in Aid of Construction (Account 271) (Page F-18)

Amount of Federal and State Grants in aid received for Utility construction included in the End of Year Totals-Electric Others-\$14,104 is for Tire Shredding.

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits Account 186

- 1.) Retirement Work in Progress is from current work orders that remain open as of 12/31/02.
 - 2.) Sulfur Credits are purchased in advance and will be used for the first half of 2003.
 - 3.) Medical & Pension Requirements have been filed for approval by the PSC and no authorization date has been granted as of yet.
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Dear Mr. Hart:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page W-19, not all the 6 and 8-inch meters reported in use are tested. Meters 6-inches are larger in use are to be tested annually. In the future, please explain why all meters 6-inch and larger in use are not tested.

2. On Page W-19, two 2-inch residential meters are reported. In the 2001 review response, it was indicated these meters serve large homes. Please footnote an explanation in each annual report listing a 2-inch or larger residential meter.

3. A footnote to steam production plant schedule indicates "Boiler #4 has been removed however the program does not allow this record to be removed because we still have 5 turbine generators." This record will hopefully be corrected in the 2003 program. However, you may correct 2002 by deleting "Manitowoc" in column a and inserting "boiler removed". Remove "80" in column h and insert "0".

4. A footnote to the internal combustion schedule indicates: "Custer Street Turbine has a rated hp of 32,842 program only allows 32,767 to be entered." This schedule will hopefully be fixed in 2003.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

From: Luckow, James PSC
Sent: Tuesday, March 25, 2003 2:39 PM
To: 'thart@mpu.org'
Cc: Manthey, Bruce PSC
Subject: RE: Retirement losses in 2001

FINANCIAL SECTION FOOTNOTES

Record it in 2003, don't incur any additional costs.

-----Original Message-----

From: Tim Hart [mailto:thart@mpu.org]
Sent: Tuesday, March 25, 2003 2:34 PM
To: Luckow, James PSC
Subject: RE: Retirement losses in 2001

We did not realize that the proposed method had been accepted. In just now rereading the reponse back, we see that our proposed method was accepted. It was my mistake in not recognizing that fact.

We would have a problem in booking it in 2002 since our financials have already been audited and are about ready for release. It would be my hope that you would allow us to book it in 2003.

I appologize for this but to ask our auditors to review this and make changes would be quite costly. Your immediate attention to this issue would be greatly appreciated.

Timothy Hart

Chief Accountant

Phone #: 920-686-4324

Fax#: 920-686-4348

-----Original Message-----

From: Luckow, James PSC [mailto:James.Luckow@psc.state.wi.us]
Sent: Tuesday, March 25, 2003 11:47 AM
To: Tim Hart
Cc: Luckow, James PSC
Subject: Retirement losses in 2001

The 2002 annual report does not reflect the significant retirement losses in Account 332, Water Treatment Equipment, and Account 343-Prime Movers, for which you provided us with calculations during analytical review of the 2001 annual report. Refer to the attachment. Please provide us with the reason why you did not include these retirement losses in 2002 activity. Is there a matter pending with the Electric Division which precluded finalizing these transactions? If these transactions will be recorded, we prefer that they be included in an amended 2002 annual report which can be filed prior to April 1, 2003, without receiving prior authorization. If you intend to write-off the losses in total, they can be charged to Account 435, Miscellaneous Debits to Surplus. If you intend to include these transactions in the 2003 annual report, please so indicate in a response to this e-mail. Thank you.

James Luckow

FINANCIAL SECTION FOOTNOTES

~~JAMES LUCKOW~~

James.luckow@psc.state.wi.us

Direct telephone no. is 608-266-1282

Identification and Ownership (Page iv)

Water Utility was organized on 10/2/1911.

Electric Utility was organized in 1914.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,734,084	1
Total Sales of Water	4,734,084	
Other Operating Revenues		
Forfeited Discounts (470)	8,274	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	34,900	4
Interdepartmental Rents (473)	960	5
Other Water Revenues (474)	27,216	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	71,350	
Total Operating Revenues	4,805,434	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	4,689	8
Pumping Expenses (620-633)	470,833	9
Water Treatment Expenses (640-652)	842,724	10
Transmission and Distribution Expenses (660-678)	610,077	11
Customer Accounts Expenses (901-905)	143,969	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	557,685	14
Total Operation and Maintenance Expenses	2,629,977	
Other Operating Expenses		
Depreciation Expense (403)	625,489	15
Amortization Expense (404-407)		16
Taxes (408)	491,398	17
Total Other Operating Expenses	1,116,887	
Total Operating Expenses	3,746,864	
NET OPERATING INCOME	1,058,570	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	40	254	5,102	2
Industrial				3
Total Unmetered Sales to General Customers (460)	40	254	5,102	
Metered Sales to General Customers (461)				
Residential	11,935	731,005	1,608,350	4
Commercial	1,019	289,465	443,639	5
Industrial	202	1,780,338	1,772,941	6
Total Metered Sales to General Customers (461)	13,156	2,800,808	3,824,930	
Private Fire Protection Service (462)	147		80,842	7
Public Fire Protection Service (463)	1		552,563	8
Other Sales to Public Authorities (464)	101	84,696	112,167	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,232	11
Interdepartmental Sales (467)	1	169,541	156,248	12
Total Sales of Water	13,447	3,055,299	4,734,084	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
CITY OF TWO RIVERS	MEMORIAL DRIVE	0	2,232	1
Total		0	2,232	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	552,563	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	552,563	
Forfeited Discounts (470):		
Customer late payment charges	8,274	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,274	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
FARM LAND ON SOUTH 10TH STREET	500	8
VERIZON WIRELESS RENTAL ON REED AVE WATER TOWER	14,400	9
CELLCOM RENTAL ON REED AVE WATER TOWER	20,000	10
Total Rents from Water Property (472)	34,900	
Interdepartmental Rents (473):		
DEWEY STREET POLE YARD RENTED TO ELECTRIC UTILITY	960	11
Total Interdepartmental Rents (473)	960	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	27,216	12
Other (specify):		
NONE		13
Total Other Water Revenues (474)	27,216	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	74	1
Operation Labor and Expenses (601)	165	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	840	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,669	7
Maintenance of Collecting and Impounding Reservoirs (612)	14	8
Maintenance of Lake, River and Other Intakes (613)	504	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	1,423	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	4,689	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,208	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	398,201	17
Pumping Labor and Expenses (624)	15,399	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,989	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	16,879	22
Maintenance of Structures and Improvements (631)	11,040	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	18,117	25
Total Pumping Expenses	470,833	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	19,868	26
Chemicals (641)	32,721	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	70,610	28
Miscellaneous Expenses (643)	164,644	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	522	31
Maintenance of Structures and Improvements (651)	46,588	32
Maintenance of Water Treatment Equipment (652)	507,771	33
Total Water Treatment Expenses	842,724	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	30,068	34
Storage Facilities Expenses (661)	8,675	35
Transmission and Distribution Lines Expenses (662)	65,604	36
Meter Expenses (663)	29,278	37
Customer Installations Expenses (664)	1,708	38
Miscellaneous Expenses (665)	162,774	39
Rents (666)	4,620	40
Maintenance Supervision and Engineering (670)	551	41
Maintenance of Structures and Improvements (671)	4,234	42
Maintenance of Distribution Reservoirs and Standpipes (672)	22,821	43
Maintenance of Transmission and Distribution Mains (673)	144,532	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	95,816	46
Maintenance of Meters (676)	3,888	47
Maintenance of Hydrants (677)	26,260	48
Maintenance of Miscellaneous Plant (678)	9,248	49
Total Transmission and Distribution Expenses	610,077	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	14,125	50
Meter Reading Labor (902)	30,250	51
Customer Records and Collection Expenses (903)	95,598	52
Uncollectible Accounts (904)	(6,428)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	10,424	54
Total Customer Accounts Expenses	143,969	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	145,501	56
Office Supplies and Expenses (921)	79,220	57
Administrative Expenses Transferred--Credit (922)	(2,966)	58
Outside Services Employed (923)	28,583	59
Property Insurance (924)	17,009	60
Injuries and Damages (925)	35,397	61
Employee Pensions and Benefits (926)	205,114	62
Regulatory Commission Expenses (928)	189	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	23,893	65
Rents (931)	19,080	66
Maintenance of General Plant (932)	733	67
Total Administrative and General Expenses	557,685	
Total Operation and Maintenance Expenses	2,629,977	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		440,845	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,854	2
Net property tax equivalent		431,991	
Social Security		54,731	3
PSC Remainder Assessment		4,676	4
Other (specify): NONE			5
Total tax expense		491,398	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.400500				5
School tax rate	mills		9.650900				6
Voc. school tax rate	mills		2.020900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.072300				10
Less: state credit	mills		0.995600				11
Net tax rate	mills		18.076700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.400500				14
Combined School Tax Rate	mills		11.671800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.072300				17
Total Tax Rate	mills		19.072300				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		18.076700				20
Net Local and School Tax Rate	mills		18.076700				21
Utility Plant, Jan. 1	\$	31,560,831	31,560,831				22
Materials & Supplies	\$	103,565	103,565				23
Subtotal	\$	31,664,396	31,664,396				24
Less: Plant Outside Limits	\$	1,901,797	1,901,797				25
Taxable Assets	\$	29,762,599	29,762,599				26
Assessment Ratio	dec.		0.819400				27
Assessed Value	\$	24,387,474	24,387,474				28
Net Local & School Rate	mills		18.076700				29
Tax Equiv. Computed for Current Year	\$	440,845	440,845				30
Tax Equivalent per 1994 PSC Report	\$	399,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	440,845					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	83,952		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,968,150		7
Wells and Springs (314)	259,302		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	178,222		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,489,626	0	
PUMPING PLANT			
Land and Land Rights (320)	22,823		12
Structures and Improvements (321)	556,762		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,591,932	14,026	17
Diesel Pumping Equipment (326)	11,680		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,016		20
Total Pumping Plant	2,205,213	14,026	
WATER TREATMENT PLANT			
Land and Land Rights (330)	41,989		21
Structures and Improvements (331)	3,500,951	20,631	22
Water Treatment Equipment (332)	5,085,278	2,815	23
Total Water Treatment Plant	8,628,218	23,446	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	25,551		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			83,952	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,968,150	7
Wells and Springs (314)			259,302	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			178,222	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,489,626	
PUMPING PLANT				
Land and Land Rights (320)			22,823	12
Structures and Improvements (321)			556,762	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,855		1,595,103	17
Diesel Pumping Equipment (326)			11,680	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,016	20
Total Pumping Plant	10,855	0	2,208,384	
WATER TREATMENT PLANT				
Land and Land Rights (330)			41,989	21
Structures and Improvements (331)			3,521,582	22
Water Treatment Equipment (332)			5,088,093	23
Total Water Treatment Plant	0	0	8,651,664	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			25,551	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,849,931		26
Transmission and Distribution Mains (343)	13,342,244	641,660	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,120,352	28,703	30
Hydrants (348)	934,474	55,695	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,272,552	726,058	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	288,206		34
Office Furniture and Equipment (391)	23,397		35
Computer Equipment (391.1)	23,310	7,697	36
Transportation Equipment (392)	162,316		37
Stores Equipment (393)	16,395		38
Tools, Shop and Garage Equipment (394)	152,281	8,480	39
Laboratory Equipment (395)	30,908	2,416	40
Power Operated Equipment (396)	16,250		41
Communication Equipment (397)	7,302		42
SCADA Equipment (397.1)	172,978		43
Miscellaneous Equipment (398)	1,118		44
Other Tangible Property (399)	0		45
Total General Plant	953,080	18,593	
Total utility plant in service directly assignable	31,548,689	782,123	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	31,548,689	782,123	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,849,931	26
Transmission and Distribution Mains (343)	14,373		13,969,531	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	11,342		1,137,713	30
Hydrants (348)	1,156		989,013	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	26,871	0	17,971,739	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)			288,206	34
Office Furniture and Equipment (391)			23,397	35
Computer Equipment (391.1)			31,007	36
Transportation Equipment (392)			162,316	37
Stores Equipment (393)			16,395	38
Tools, Shop and Garage Equipment (394)			160,761	39
Laboratory Equipment (395)			33,324	40
Power Operated Equipment (396)			16,250	41
Communication Equipment (397)			7,302	42
SCADA Equipment (397.1)			172,978	43
Miscellaneous Equipment (398)			1,118	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	971,673	
Total utility plant in service directly assignable	37,726	0	32,293,086	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	37,726	0	32,293,086	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	859,124	1.67%	32,868	3
Wells and Springs (314)	226,293	2.94%	7,623	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	52,861	1.77%	3,155	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	1,138,278		43,646	
PUMPING PLANT				
Structures and Improvements (321)	146,483	2.43%	13,529	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	557,384	4.42%	70,433	12
Diesel Pumping Equipment (326)	8,102	4.29%	501	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	11,594	4.29%	944	15
Total Pumping Plant	723,563		85,407	
WATER TREATMENT PLANT				
Structures and Improvements (331)	677,217	2.50%	87,782	16
Water Treatment Equipment (332)	77,670	3.24%	164,809	17
Total Water Treatment Plant	754,887		252,591	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	549,214	1.86%	34,408	19
Transmission and Distribution Mains (343)	1,802,545	0.93%	127,000	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	355,703	5.00%	56,452	23
Hydrants (348)	110,392	1.59%	15,291	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,817,854		233,151	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					891,992	3
314					233,916	4
315					0	5
316					56,016	6
317					0	7
	0	0	0	0	1,181,924	
321					160,012	8
322					0	9
323					0	10
324					0	11
325	10,855	1,332	159		615,789	12
326					8,603	13
327					0	14
328					12,538	15
	10,855	1,332	159	0	796,942	
331					764,999	16
332					242,479	17
	0	0	0	0	1,007,478	
341					0	18
342					583,622	19
343	14,373				1,915,172	20
344					0	21
345					0	22
346	11,342		126		400,939	23
348	1,156	2,666	2,881		124,742	24
349					0	25
	26,871	2,666	3,007	0	3,024,475	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	42,269	2.38%	6,859	26
Office Furniture and Equipment (391)	10,568	6.70%	1,568	27
Computer Equipment (391.1)	13,653	33.33%	9,052	28
Transportation Equipment (392)	62,578	10.56%	16,953	29
Stores Equipment (393)	8,724	6.70%	1,098	30
Tools, Shop and Garage Equipment (394)	112,244	6.70%	10,487	31
Laboratory Equipment (395)	17,404	6.70%	2,152	32
Power Operated Equipment (396)	2,171	6.07%	986	33
Communication Equipment (397)	2,785	20.00%	1,460	34
SCADA Equipment (397.1)	77,923	10.00%	17,298	35
Miscellaneous Equipment (398)	839	6.70%	75	36
Other Tangible Property (399)	0			37
Total General Plant	351,158		67,988	
Total accum. prov. directly assignable	5,785,740		682,783	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 5,785,740		 682,783	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					49,128	26
391					12,136	27
391.1					22,705	28
392					79,531	29
393					9,822	30
394					122,731	31
395					19,556	32
396					3,157	33
397					4,245	34
397.1					95,221	35
398					914	36
399					0	37
	0	0	0	0	419,146	
	37,726	3,998	3,166	0	6,429,965	
					0	38
	37,726	3,998	3,166	0	6,429,965	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		248,691	797	249,488	1
February		223,404	1,530	224,934	2
March		107,591	142,577	250,168	3
April		200,726	40,449	241,175	4
May		215,521	43,284	258,805	5
June		233,717	20,219	253,936	6
July		200,810	147,472	348,282	7
August		180,222	166,224	346,446	8
September		155,097	164,111	319,208	9
October		211,689	88,702	300,391	10
November		205,560	58,569	264,129	11
December		217,184	14,493	231,677	12
Total annual pumpage	0	2,400,212	888,427	3,288,639	
Less: Water sold				3,055,299	13
Volume pumped but not sold				233,340	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				46,400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				46,400	19
Volume pumped but unaccounted for				186,940	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				15,224	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,839	26
Date of minimum: 4/18/2002					27
Total KWH used for pumping for the year				7,064,735	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLLECTING WELL	A	66	156	6,000,000	Yes	1
COLLECTING WELL	C	84	156	8,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WATER INTAKES	1	9,000	27	48	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	3 LOLIFT	1 NY RESERVOIR	2 NY RESERVOIR	2
Purpose	X S	X S	P X	3
Destination	T	D	D	4
Pump Manufacturer	JOHNSTON	DELAVAL	DELAVAL	5
Year Installed	1999	1972	1970	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	7,200	1,400	2,800	8
Pump Motor or Standby Engine Mfr	G.E.	G. E.	G. E.	10
Year Installed	1999	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	14	15	14
Location	4 NY RESERVOIR	A COLLECTOR	A COLLECTOR	15
Purpose	X S	X S	X S	16
Destination	D	D	D	17
Pump Manufacturer	DELAVAL	LAYNE BOWLER	STERLING	18
Year Installed	1970	1945	1945	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	2,800	1,200	21
Pump Motor or Standby Engine Mfr	GE/CATERPILLAR	IDEAL	G. E.	23
Year Installed	1970	1945	1945	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	150	250	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	19	20	21	1
Location	C COLLECTOR	C COLLECTOR	1 SOUTHWEST	2
Purpose	P X	P X	X S	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	ALLIS-CHALMERS	5
Year Installed	1994	1994	1987	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	2,800	200	8
Pump Motor or Standby Engine Mfr	U. S. MOTORS	U. S. MOTORS	G.E.	10
Year Installed	1994	1994	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	250	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	22	23	5	14
Location	2 SOUTHWEST	3 SOUTHWEST	1 HILIFT	15
Purpose	P X	B	P X	16
Destination	D	D	R	17
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	INGERSOLL DRESSEL	18
Year Installed	1987	1987	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	600	3,000	6,500	21
Pump Motor or Standby Engine Mfr	CONTINENTAL TM 20	GM-427	US MOTORS	23
Year Installed	1987	1987	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	150	500	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	6	7	8	1
Location	2 HILIFT	3 HILIFT	1 LOLIFT	2
Purpose	P X	P X	P X	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	5
Year Installed	1999	2002	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,420	6,050	5,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE MOTORS	10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	350	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	9			14
Location	2 LOLIFT			15
Purpose	P X			16
Destination	D			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1999			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	7,200			21
Pump Motor or Standby Engine Mfr	GE MOTORS			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	300			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	INDUSTRIAL PARK	REED AVENUE	UNGR STORAGE BLDG.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1995	1938	1970	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	185	180	0	9
				10
Total capacity in gallons (actual)	1,250,000	1,500,000	5,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	0.500	178	0	0	0	178	1
L	D	0.625	67	0	0	0	67	2
M	D	0.750	320	0	0	0	320	3
M	D	1.000	490	0	0	0	490	4
L	D	1.500	508	0	0	0	508	5
M	D	2.000	1,438	0	45	0	1,393	6
M	D	4.000	7,711	0	0	0	7,711	7
M	D	6.000	412,173	0	1,296	0	410,877	8
P	D	6.000	23,553	394	21	0	23,926	9
M	D	8.000	102,137	475	0	0	102,612	10
P	D	8.000	76,746	6,895	0	0	83,641	11
M	D	10.000	25,182	0	4	0	25,178	12
P	D	10.000	28	0	0	0	28	13
M	D	12.000	114,467	0	697	0	113,770	14
P	D	12.000	46,294	3,535	0	0	49,829	15
M	T	16.000	47,408	1,040	0	0	48,448	16
P	D	16.000	0	2,148	0	0	2,148	17
M	T	20.000	23,943	0	0	0	23,943	18
M	T	24.000	17,495	0	0	0	17,495	19
Total Within Municipality			900,138	14,487	2,063	0	912,562	
M	T	24.000	2,500	0	0	0	2,500	20
Total Outside of Municipality			2,500	0	0	0	2,500	
Total Utility			902,638	14,487	2,063	0	915,062	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	4,922	0	64	0	4,858		1
L	0.750	1,823	0	0	0	1,823		2
M	0.750	2,768	0	1	0	2,767		3
L	1.000	271	0	0	0	271		4
M	1.000	3,735	207	0	0	3,942		5
L	1.250	8	0	0	0	8		6
M	1.500	173	5	0	0	178		7
M	2.000	177	17	1	0	193		8
P	4.000	22	1	0	0	23		9
M	4.000	133	0	1	0	132		10
P	6.000	39	6	1	0	44		11
M	6.000	83	0	0	0	83		12
M	8.000	57	0	0	0	57		13
P	8.000	56	23	0	0	79		14
M	10.000	4	0	0	0	4		15
P	10.000		1	0	0	1		16
M	12.000	6	0	0	0	6		17
P	12.000	5	0	0	0	5		18
Total Utility		14,282	260	68	0	14,474	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,928	68	30	(4)	5,962	105	1
0.750	6,754	161	16	(9)	6,890	89	2
1.000	436	15	2	6	455	2	3
1.500	139	12	8	0	143	12	4
2.000	247	12	6	1	254	16	5
3.000	63	2	5	2	62	8	6
4.000	38	0	3	0	35	3	7
6.000	31	1	1	0	31	11	8
8.000	1	0	0	0	1	0	9
Total:	13,637	271	71	(4)	13,833	246	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,431	214	10	0	0	307	5,962	1
0.750	6,298	383	31	3	0	175	6,890	2
1.000	177	191	25	16	0	46	455	3
1.500	9	81	9	15	0	29	143	4
2.000	2	106	34	27	2	83	254	5
3.000	0	9	19	13	0	21	62	6
4.000	0	10	10	6	1	8	35	7
6.000	0	3	14	1	3	10	31	8
8.000	0	0	1	0	0	0	1	9
Total:	11,917	997	153	81	6	679	13,833	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,195	54	6	0	1,243	2
Total Fire Hydrants	1,195	54	6	0	1,243	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 650

Number of distribution system valves end of year: 2,254

Number of distribution valves operated during year: 1,300

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

Revenues are from the annual fixed fee for the water connection. There was no consumption sales in 2002.

Water Operation & Maintenance Expenses (Page W-05)

Account 624 - Decrease - Less labor
Account 630 - Increase - More engineering work
Account 633 - Increase - Labor cost up
Account 643 - Increase - Labor cost up
Account 651 - Increase - Various maintenance work increased
Account 652 - Increase - Membrane maintenance
Account 660 - Decrease - Less engineering work
Account 662 - Decrease - Labor cost down
Account 663 - Decrease - Labor cost down
Account 665 - Increase - Maps & records contractor cost up
Account 672 - Increase - Labor cost up
Account 673 - Decrease - Year 2001 had a physical inventory adjustment
Account 675 - Decrease - Year 2001 had a physical inventory adjustment
Account 904 - Decrease - Year 2001 had a corporate bankruptcy
Account 920 - Increase - Labor cost up
Account 921 - Increase - EDP is in Acct. 921 now and not in Acct. 923
Account 922 - Increase - Allocated administrative costs are being run through Acct. 922
Account 923 - Decrease - EDP is in Acct. 921 now and not in Acct. 923

Water Utility Plant in Service (Page W-08)

Account 343 - Numerous Main Projects

Water Mains (Page W-17)

Watermains within the corporate limits of the City of Manitowoc, Wisconsin are extended in accordance with the requirement of section 144.04 as amended in the Wisconsin State Statutes, and according to the rules and regulations filed with the Public Service Commission of Wisconsin, and approved by the Common Council of the said City under section 12.7 of the Municipal Code.

Water Services (Page W-18)

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675-Maintenance of Services.

Meters (Page W-19)

Adjustments are from meter inventory corrections done at the end of the year.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	32,168,636	1
Total Sales of Electricity	32,168,636	
Other Operating Revenues		
Forfeited Discounts (450)	52,704	2
Miscellaneous Service Revenues (451)	357,153	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	116,835	5
Interdepartmental Rents (455)	23,700	6
Other Electric Revenues (456)	2,446,366	7
Total Other Operating Revenues	2,996,758	
Total Operating Revenues	35,165,394	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	22,208,219	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	1,053,560	10
Customer Accounts Expenses (901-905)	535,543	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	2,689,151	13
Total Operation and Maintenance Expenses	26,486,473	
Other Expenses		
Depreciation Expense (403)	3,485,989	14
Amortization Expense (404-407)		15
Taxes (408)	1,735,168	16
Total Other Expenses	5,221,157	
Total Operating Expenses	31,707,630	
NET OPERATING INCOME	3,457,764	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	52,704	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	52,704	
Miscellaneous Service Revenues (451):		
ELECTRIC DATA PROCESSING REVENUE	357,153	3
Total Miscellaneous Service Revenues (451)	357,153	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL CONTRACT	116,835	5
Total Rent from Electric Property (454)	116,835	
Interdepartmental Rents (455):		
WATER UTILITY GENERAL OFFICE	23,700	6
Total Interdepartmental Rents (455)	23,700	
Other Electric Revenues (456):		
STEAM & HOT WATER SALES	2,439,670	7
STATE OF WISCONSIN SALES TAX ALLOWANCE	6,696	8
Total Other Electric Revenues (456)	2,446,366	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	114,816	1
Fuel (501)	8,606,389	2
Steam Expenses (502)	723,827	3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)	452,496	6
Miscellaneous Steam Power Expenses (506)	543,961	7
Rents (507)		8
Maintenance Supervision and Engineering (510)	73,437	9
Maintenance of Structures (511)	39,335	10
Maintenance of Boiler Plant (512)	2,050,565	11
Maintenance of Electric Plant (513)	88,916	12
Maintenance of Miscellaneous Steam Plant (514)	114,013	13
Total Steam Power Generation Expenses	12,807,755	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)		14
Water for Power (536)		15
Hydraulic Expenses (537)		16
Electric Expenses (538)		17
Miscellaneous Hydraulic Power Generation Expenses (539)		18
Rents (540)		19
Maintenance Supervision and Engineering (541)		20
Maintenance of Structures (542)		21
Maintenance of Reservoirs, Dams and Waterways (543)		22
Maintenance of Electric Plant (544)		23
Maintenance of Miscellaneous Hydraulic Plant (545)		24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	18,771	25
Fuel (547)	243,191	26
Generation Expenses (548)	19,625	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	873	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	35,435	30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)	144,266	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	78,880	33
Total Other Power Generation Expenses	541,041	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	8,780,119	34
System Control and Load Dispatching (556)	25,665	35
Other Expenses (557)	53,639	36
Total Other Power Supply Expenses	8,859,423	
Total Power Production Expenses	22,208,219	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	135,775	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	32,647	52
Overhead Line Expenses (583)	79,997	53
Underground Line Expenses (584)	33,081	54
Street Lighting and Signal System Expenses (585)	73,276	55
Meter Expenses (586)	69,692	56
Customer Installations Expenses (587)	665	57
Miscellaneous Distribution Expenses (588)	222,749	58
Rents (589)	243	59
Maintenance Supervision and Engineering (590)	18,860	60
Maintenance of Structures (591)	20,710	61
Maintenance of Station Equipment (592)	17,636	62
Maintenance of Overhead Lines (593)	152,404	63
Maintenance of Underground Lines (594)	80,682	64
Maintenance of Line Transformers (595)	16,866	65
Maintenance of Street Lighting and Signal Systems (596)	91,924	66
Maintenance of Meters (597)	6,353	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	1,053,560	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	36,208	69
Meter Reading Expenses (902)	75,120	70
Customer Records and Collection Expenses (903)	206,090	71
Uncollectible Accounts (904)	172,348	72
Miscellaneous Customer Accounts Expenses (905)	45,777	73
Total Customer Accounts Expenses	535,543	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	906,239	78
Office Supplies and Expenses (921)	446,523	79
Administrative Expenses Transferred -- Credit (922)	160,786	80
Outside Services Employed (923)	75,990	81
Property Insurance (924)	178,603	82
Injuries and Damages (925)	131,969	83
Employee Pensions and Benefits (926)	976,640	84
Regulatory Commission Expenses (928)	919	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	86,199	87
Rents (931)	320	88
Maintenance of General Plant (932)	46,535	89
Total Administrative and General Expenses	<u>2,689,151</u>	
Total Operation and Maintenance Expenses	<u><u>26,486,473</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,456,295	1
Social Security		247,740	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		31,133	4
Other (specify): NONE			5
Total tax expense		1,735,168	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.400500				5
School tax rate	mills		9.650900				6
Voc. school tax rate	mills		2.020900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.072300				10
Less: state credit	mills		0.995600				11
Net tax rate	mills		18.076700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.400500				14
Combined School Tax Rate	mills		11.671800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.072300				17
Total Tax Rate	mills		19.072300				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		18.076700				20
Net Local and School Tax Rate	mills		18.076700				21
Utility Plant, Jan. 1	\$	92,800,776	92,800,776				22
Materials & Supplies	\$	2,768,106	2,768,106				23
Subtotal	\$	95,568,882	95,568,882				24
Less: Plant Outside Limits	\$	140,725	140,725				25
Taxable Assets	\$	95,428,157	95,428,157				26
Assessment Ratio	dec.		0.819400				27
Assessed Value	\$	78,193,832	78,193,832				28
Net Local & School Rate	mills		18.076700				29
Tax Equiv. Computed for Current Year	\$	1,413,486	1,413,486				30
Tax Equivalent per 1994 PSC Report	\$	1,456,295					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	1,456,295					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	347,145	100	4
Structures and Improvements (311)	5,861,584	75,549	5
Boiler Plant Equipment (312)	33,604,774	413,463	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	6,793,912	971	8
Accessory Electric Equipment (315)	2,217,089		9
Miscellaneous Power Plant Equipment (316)	300,795		10
Total Steam Production Plant	49,125,299	490,083	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	283,027		18
Structures and Improvements (341)	555,071		19
Fuel Holders, Producers and Accessories (342)	951,524		20
Prime Movers (343)	9,386,400		21
Generators (344)	1,322,836	955	22
Accessory Electric Equipment (345)	992,844	144,169	23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	13,491,702	145,124	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			347,245	4
Structures and Improvements (311)	5,307		5,931,826	5
Boiler Plant Equipment (312)			34,018,237	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			6,794,883	8
Accessory Electric Equipment (315)			2,217,089	9
Miscellaneous Power Plant Equipment (316)	9,389	(1,931)	289,475	10
Total Steam Production Plant	14,696	(1,931)	49,598,755	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			283,027	18
Structures and Improvements (341)			555,071	19
Fuel Holders, Producers and Accessories (342)			951,524	20
Prime Movers (343)			9,386,400	21
Generators (344)			1,323,791	22
Accessory Electric Equipment (345)	39,993		1,097,020	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	39,993	0	13,596,833	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	134,732		34
Structures and Improvements (361)	0		35
Station Equipment (362)	4,260,259		36
Storage Battery Equipment (363)	30,978		37
Poles, Towers and Fixtures (364)	2,823,584	46,799	38
Overhead Conductors and Devices (365)	3,958,918	47,775	39
Underground Conduit (366)	562,624	91,041	40
Underground Conductors and Devices (367)	2,782,357	83,071	41
Line Transformers (368)	3,882,648	179,382	42
Services (369)	1,430,228	68,691	43
Meters (370)	1,328,471	23,523	44
Installations on Customers' Premises (371)	378,505	11,140	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	2,014,552	99,777	47
Total Distribution Plant	23,587,856	651,199	
GENERAL PLANT			
Land and Land Rights (389)	216,411		48
Structures and Improvements (390)	991,066		49
Office Furniture and Equipment (391)	150,800	355,287	50
Computer Equipment (391.1)	946,139	95,780	51
Transportation Equipment (392)	924,055	146,250	52
Stores Equipment (393)	128,717		53
Tools, Shop and Garage Equipment (394)	486,343	34,128	54
Laboratory Equipment (395)	92,223		55
Power Operated Equipment (396)	221,733	92,098	56
Communication Equipment (397)	625,622	8,787	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			134,732 34
Structures and Improvements (361)			0 35
Station Equipment (362)			4,260,259 36
Storage Battery Equipment (363)			30,978 37
Poles, Towers and Fixtures (364)	36,296		2,834,087 38
Overhead Conductors and Devices (365)	20,348		3,986,345 39
Underground Conduit (366)	4,249		649,416 40
Underground Conductors and Devices (367)	29,657		2,835,771 41
Line Transformers (368)	1,757		4,060,273 42
Services (369)	9,694		1,489,225 43
Meters (370)	20,666		1,331,328 44
Installations on Customers' Premises (371)	7,712		381,933 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	45,665		2,068,664 47
Total Distribution Plant	176,044	0	24,063,011
GENERAL PLANT			
Land and Land Rights (389)			216,411 48
Structures and Improvements (390)			991,066 49
Office Furniture and Equipment (391)		1,150	507,237 50
Computer Equipment (391.1)		781	1,042,700 51
Transportation Equipment (392)	97,676		972,629 52
Stores Equipment (393)			128,717 53
Tools, Shop and Garage Equipment (394)			520,471 54
Laboratory Equipment (395)			92,223 55
Power Operated Equipment (396)	18,494		295,337 56
Communication Equipment (397)			634,409 57

ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,942		58
Other Tangible Property (399)	587,782	238,951	59
Total General Plant	5,372,833	971,281	
Total utility plant in service directly assignable	91,577,690	2,257,687	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 91,577,690	 2,257,687	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,942 58
Other Tangible Property (399)	285,932		540,801 59
Total General Plant	402,102	1,931	5,943,943
Total utility plant in service directly assignable	632,835	0	93,202,542
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	632,835	0	93,202,542

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	2,146,843	2.08%	122,750	1
Boiler Plant Equipment (312)	12,850,978	3.33%	1,126,846	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	4,871,113	2.97%	201,794	4
Accessory Electric Equipment (315)	1,160,894	2.63%	58,309	5
Miscellaneous Power Plant Equipment (316)	153,528	3.13%	9,238	6
Total Steam Production Plant	21,183,356		1,518,937	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	216,951	3.57%	19,816	13
Fuel Holders, Producers and Accessories (342)	170,955	3.57%	33,970	14
Prime Movers (343)	2,075,479	3.57%	335,094	15
Generators (344)	423,122	3.57%	47,242	16
Accessory Electric Equipment (345)	265,061	3.57%	37,304	17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	3,151,568		473,426	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	2.94%		20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.70%		22
Overhead Conductors and Devices (356)	0	3.33%		23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	5,307	1,937			2,262,349	1
312		734	2,481		13,979,571	2
313					0	3
314					5,072,907	4
315					1,219,203	5
316	9,389			(242)	153,135	6
	14,696	2,671	2,481	(242)	22,687,165	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					236,767	13
342					204,925	14
343					2,410,573	15
344					470,364	16
345	39,993	2,754			259,618	17
346					0	18
	39,993	2,754	0	0	3,582,247	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	1,433,411	4.17%	177,653	28
Storage Battery Equipment (363)	2,007	5.00%	1,549	29
Poles, Towers and Fixtures (364)	1,085,548	3.67%	103,818	30
Overhead Conductors and Devices (365)	1,061,250	3.60%	143,015	31
Underground Conduit (366)	130,152	2.00%	12,120	32
Underground Conductors and Devices (367)	532,061	2.97%	86,028	33
Line Transformers (368)	1,419,162	3.00%	119,136	34
Services (369)	672,888	4.63%	67,585	35
Meters (370)	639,400	3.60%	47,876	36
Installations on Customers' Premises (371)	197,620	6.92%	26,311	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	681,572	3.91%	79,827	39
Total Distribution Plant	7,855,071		864,918	
GENERAL PLANT				
Structures and Improvements (390)	468,201	2.38%	31,450	40
Office Furniture and Equipment (391)	104,039	6.70%	22,044	41
Computer Equipment (391.1)	358,124	33.33%	469,851	42
Transportation Equipment (392)	687,928	15.00%	64,249	43
Stores Equipment (393)	79,497	6.70%	8,624	44
Tools, Shop and Garage Equipment (394)	278,404	6.70%	33,728	45
Laboratory Equipment (395)	84,542	6.70%	6,179	46
Power Operated Equipment (396)	88,069	12.50%	22,887	47
Communication Equipment (397)	303,709	20.00%	88,180	48
Miscellaneous Equipment (398)	1,272	6.70%	130	49
Other Tangible Property (399)	365,866	3.33%	18,791	50
Total General Plant	2,819,651		766,113	
Total accum. prov. directly assignable	35,009,646		3,623,394	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					1,611,064	28
363					3,556	29
364	36,296	9,519	13,586		1,157,137	30
365	20,348	13,202	7,883	(83)	1,178,515	31
366	4,249	1,013	107		137,117	32
367	29,657	5,380	2,741		585,793	33
368	1,757				1,536,541	34
369	9,694	6,211	13		724,581	35
370	20,666	2,024	915		665,501	36
371	7,712	387	3,698		219,530	37
372					0	38
373	45,665	9,644	5,715		711,805	39
	176,044	47,380	34,658	(83)	8,531,140	
390					499,651	40
391			148		126,231	41
391.1				242	828,217	42
392	97,676				654,501	43
393					88,121	44
394					312,132	45
395				83	90,804	46
396	18,494		4,000		96,462	47
397					391,889	48
398					1,402	49
399	285,932	22,367			76,358	50
	402,102	22,367	4,148	325	3,165,768	
	632,835	75,172	41,287	0	37,966,320	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>35,009,646</u>		<u>3,623,394</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	632,835	75,172	41,287	0	37,966,320

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
OVERHEAD PRIMARY 7.62/13.2 (15KV)	-0.47	168.83	4
UNDERGROUND PRIMARY 7.62/13.2 (15KV)	1.38	56.85	5
OVERHEAD SECONDARY	-1.13	231.69	6
UNDERGROUND SECONDARY	0.26	45.51	7
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			8
7.2/12.5 kV (12kV)			9
14.4/24.9 kV (25kV)			10
Other:			
NONE			11
Transmission System			
34.5 kV			12
69 kV			13
115 kV			14
138 kV			15
Other:			
NONE			16

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	56	8
Total	56	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	56	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	82,300	Monday	01/14/2002	11:00	45,960	1
February	02	84,200	Wednesday	02/20/2002	14:00	41,946	2
March	03	84,300	Wednesday	03/06/2002	19:00	45,693	3
April	04	86,900	Wednesday	04/17/2002	13:00	44,492	4
May	05	87,700	Thursday	05/30/2002	13:00	44,983	5
June	06	97,900	Monday	06/24/2002	14:00	45,947	6
July	07	108,500	Wednesday	07/17/2002	14:00	54,091	7
August	08	103,000	Thursday	08/01/2002	11:00	52,531	8
September	09	104,300	Monday	09/09/2002	13:00	48,502	9
October	10	89,600	Tuesday	10/01/2002	13:00	47,738	10
November	11	82,500	Sunday	11/10/2002	13:00	44,264	11
December	12	85,700	Tuesday	12/03/2002	17:00	43,902	12
Total		1,096,900				560,049	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		290,118	1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		367	4
Internal Combustion Reciprocating		2,992	5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		293,477	7
Purchases		266,572	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		560,049	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		540,313	18
Sales For Resale		201	19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		342	22
Total Used by Company		342	23
Total Sold and Used		540,856	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		19,193	27
Total Energy Losses		19,193	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.4270%	29
Total Disposition of Energy		560,049	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDWNTIAL	RG-1	15,326	104,604	1
Total Sales for Residential Sales		15,326	104,604	
Commercial & Industrial				
COMMERCIAL	CG-1	1,605	60,372	2
COMMERCIAL & INDUSTRIAL	CP-1	53	23,553	3
COMMERCIAL & INDUSTRIAL	CP-2	35	44,605	4
COMMERCIAL & INDUSTRIAL	CP-3	37	230,912	5
COMMERCIAL & INDUSTRIAL	CP-4	2	70,731	6
SECURITY LIGHT	SL-1	349	1,493	7
Total Sales for Commercial & Industrial		2,081	431,666	
Public Street & Highway Lighting				
GENERAL & ORNAMENTAL	MS-1	34	4,043	8
Total Sales for Public Street & Highway Lighting		34	4,043	
Sales for Resale				
WISCONSIN PUBLIC SERVICE	GP-1	1	201	9
Total Sales for Sales for Resale		1	201	
TOTAL SALES FOR ELECTRICITY		17,442	540,514	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		7,864,256	162,787	8,027,043	1
0	0	7,864,256	162,787	8,027,043	
		4,142,207	89,840	4,232,047	2
72,021		1,321,997	34,391	1,356,388	3
106,673	127,458	2,405,434	66,421	2,471,855	4
522,857	609,692	11,704,875	339,983	12,044,858	5
159,550	178,769	3,302,225	100,002	3,402,227	6
		118,033	2,633	120,666	7
861,101	915,919	22,994,771	633,270	23,628,041	
		489,661	6,620	496,281	8
0	0	489,661	6,620	496,281	
		17,271		17,271	9
0	0	17,271	0	17,271	
861,101	915,919	31,365,959	802,677	32,168,636	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)		(c)		
(a)					
Name of Vendor	Wisc. Pub. Service		Wisc. Pub. Service		1
Point of Delivery	MPU		MPU		2
Type of Power Purchased (firm, dump, etc.)	FIRM		INTERRUPTIBLE		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	MPU		MPU		5
Total of 12 Monthly Maximum Demands -- kW	258,000		99,000		6
Average load factor	49.8726%		49.0231%		7
Total Cost of Purchased Power	2,274,527		820,742		8
Average cost per kWh	0.0242		0.0232		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,928	5,051	1,412	1,569	12
February	2,650	4,559	1,293	1,406	13
March	2,660	5,484	1,284	1,787	14
April	2,924	4,740	1,392	1,442	15
May	2,926	4,966	1,439	1,368	16
June	2,520	5,172	1,348	1,560	17
July	2,764	5,061	1,509	1,607	18
August	2,766	5,087	1,552	1,665	19
September	2,514	5,193	1,413	1,667	20
October	3,059	4,899	1,587	1,539	21
November	2,527	5,283	1,284	1,518	22
December	2,529	5,668	1,263	1,525	23
Total kWh (000)	32,767	61,163	16,776	18,653	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor	Wisc. Pub. Service		ALLIANT		29
Point of Delivery	MPU		MPU		30
Voltage at Which Delivered	NON-FIRM		NON-FIRM		31
Point of Metering	69kV		69kV		32
Type of Power Purchased (firm, dump, etc.)	MPU		MPU		33
Total of 12 Monthly Maximum Demands -- kW	83000		425		34
Average load factor	49.1962%		49.6374%		35
Total Cost of Purchased Power	655,416		3,233		36
Average cost per kWh	0.0220		0.0210		37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January	624				40
February	724		56		41
March	2,158				42
April	1,618				43
May	1,105				44
June	2,483				45
July	2,876		53		46
August	5,089				47
September	3,001		9		48
October	5,082				49
November	3,315				50
December	1,733		36		51
Total kWh (000)	29,808	0	154	0	52

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)	
(a)					
Name of Vendor	WISCONSIN ELECTRIC				WPPI
Point of Delivery	MPU				MPU
Type of Power Purchased (firm, dump, etc.)	NON-FIRM				FIRM
Voltage at Which Delivered	69kV				69kV
Point of Metering	MPU				MPU
Total of 12 Monthly Maximum Demands -- kW	18,250				240,000
Average load factor	49.4877%				49.9989%
Total Cost of Purchased Power	328,558				2,971,045
Average cost per kWh	0.0498				0.0339
On-Peak Hours (if applicable)					
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	
January			7,440		
February		29	6,720		
March			7,450		
April	460		7,190		
May	660	20	7,440		
June		67	7,200		
July	1,229	128	7,440		
August	1,055	51	7,440		
September	346	69	7,188		
October	142		7,450		
November	2,265	10	7,200		
December		62	7,440		
Total kWh (000)	6,157	436	87,598	0	
		(d)		(e)	
Name of Vendor	WPPI				
Point of Delivery	MPU				
Voltage at Which Delivered	MAINTENANCE				
Point of Metering	69kV				
Type of Power Purchased (firm, dump, etc.)	MPU				
Total of 12 Monthly Maximum Demands -- kW	36000				
Average load factor	49.6994%				
Total Cost of Purchased Power	461,468				
Average cost per kWh	0.0353				
On-Peak Hours (if applicable)					
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	
January					
February	852				
March	4,093				
April	3,814				
May					
June					
July					
August					
September	222				
October	2,112				
November	1,968				
December					
Total kWh (000)	13,061	0			

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	320,226	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	103	7
Date and Hour of Such Maximum Demand	7/17/2002 14	8
Load Factor	354.9076	9
Maximum Net Generation in Any One Day	1,681	10
Date of Such Maximum	7/17/2002	11
Number of Hours Generators Operated	8,760	12
Maximum Continuous or Dependable Capacity--kW	115	13
Is Plant Owned or Leased?		14
Total Production Expenses	10,549,601	15
Cost per kWh of Net Generation (\$)	33	16
Monthly Net Generation --- kWh (000): January	29,245	17
February	25,667	18
March	23,011	19
April	22,898	20
May	27,323	21
June	27,966	22
July	34,103	23
August	30,385	24
September	29,223	25
October	23,852	26
November	20,631	27
December	25,922	28
Total kWh (000)	320,226	29
Gas Consumed--Therms	408,059	30
Average Cost per Therm Burned (\$)	408,059.0000	31
Fuel Oil Consumed Barrels (42 gal.)	464	32
Average Cost per Barrel of Oil Burned (\$)	36.2400	33
Specific Gravity	33	34
Average BTU per Gallon	140,133	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	154	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	176,196	42
Average Cost per Ton (\$)	42.9000	43
Kind of Coal Used	Bitum	44
Average BTU per Pound	13,212	45
Water Evaporated--Thousands of Pounds	2,855,107	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0263	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Custer Str	Manitowoc	Manitowoc		1
Unit Identification	MPU3	MPU2	MPU1		2
Type of Generation	TURBINE	RECIP	STEAM		3
kWh Net Generation (000)	367	2,992	316,867		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	E	E	E		6
60-Minute Maximum Demand--kW (est. if not meas.)	21	11	70		7
Date and Hour of Such Maximum Demand	7/17/2002 14	7/17/2002 14	7/17/2002 14		8
Load Factor	1.9950	31.0502	516.7433		9
Maximum Net Generation in Any One Day	145	118	1,418		10
Date of Such Maximum	07/17/2002	07/17/2002	07/17/2002		11
Number of Hours Generators Operated	22	576	8,760		12
Maximum Continuous or Dependable Capacity--kW	25	11	79		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	169,692	379,910	9,999,999		15
Cost per kWh of Net Generation (\$)	462.3760	126.9753	31.5590		16
Monthly Net Generation --- kWh (000):					17
January		33	29,212		18
February		53	25,614		19
March		105	22,906		20
April		8	22,890		21
May	3	10	27,310		22
June		184	27,782		23
July	364	797	32,942		24
August		270	30,115		25
September		1,026	28,197		26
October		267	23,585		27
November		116	20,515		28
December		123	25,799		29
Total kWh (000)	367	2,992	316,867		30
Gas Consumed--Therms	55,012	248,848	104,199		31
Average Cost per Therm Burned (\$)	2.1800	0.4300	0.4400		32
Fuel Oil Consumed Barrels (42 gal.)	0	464			33
Average Cost per Barrel of Oil Burned (\$)		36.2400			34
Specific Gravity		33			35
Average BTU per Gallon		140,133			36
Lubricating Oil Consumed--Gallons		0			37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil		154			39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N	Y		41
Coal consumed--tons (2,000 lbs.)			176,196		42
Average Cost per Ton (\$)			42.9000		43
Kind of Coal Used			Bitum		44
Average BTU per Pound			13,212		45
Water Evaporated--Thousands of Pounds			2,855,107		46
Is Water Evaporated, Metered or Estimated?		M	M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			9.7000		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant			1		50
Based on Coal Used Solely in Electric Generation			1		51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	0.3262	0.0413	0.0257		54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
boiler rem	4	1948	450	750	Water Tube	Stoker	0	1
Manitowoc	6	1956	900	900	Water Tube	Stoker	200	2
Manitowoc	7	1964	900	900	Water Tube	Stoker	200	3
Manitowoc	8	1991	1100	905	Water Tube	Sweep Air	220	4
Manitowoc	5	1952	450	750	Water Tube	Stoker	175	5
Total							795	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Custer Str	3	1999	Turbine	General Electric	5,105	32,767	1
Manitowoc	2	1985	Reciproc	Transamerica DeLavel	450	7,313	2
Manitowoc	1	1985	Reciproc	Transamerica DeLavel	450	7,313	3
Total						47,393	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
					kW (n)	kVA (o)			
1941	SC	3600	4160	3578	10000	12500	10000	10000	1
1956	SC	3600	13800	102192	22000	27058	22000	22000	2
1964	SC	3600	13800	152868	32000	35556	32000	32000	3
1935	SC	3600	4160	0	5000	6250	5000	5000	4
1950	SC	3600	13800	58229	10000	12500	10000	10000	5
Total				316867	79000	93864	79000	79000	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1999	13,800	367	24,250	29,600	24,250	24,250	1
1985	13,800	1,685	5,250	6,563	5,250	5,250	2
1985	13,800	1,307	5,250	6,563	5,250	5,250	3
Total		3,359	34,750	42,726	34,750	34,750	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAKEFNT	NE	REV BK3	A-EAST	A-WEST	1
Voltage--High Side	69	69	69	13,200	13,200	2
Voltage--Low Side	13	13	13	4,160	4,160	3
Num. Main Transformers in Operation	3	1	1	1	1	4
Capacity of Transformers in kVA	93,000	22,400	22,400	3,000	3,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	32,200	15,800	18,600	2,508	674	7
Dt and Hr of Such Maximum Demand	07/16/2002	07/17/2002	09/09/2002	02/28/2002	03/01/2002	8
	13:00	16:00	17:00	13:00	08:00	9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	CUSTER ST	Dewey	MIRRO	MIRRO BK2	MIRRO BK3	16
Voltage--High Side	69	69	69	69	69	17
Voltage--Low Side	13	13	4,160	4,160	4,160	18
Num. of Main Transformers in Operation	1	1	3	1	1	19
Capacity of Transformers in kVA	22,400	22,400	9,999	3,000	5,000	20
Number of Spare Transformers on Hand	0	0	1	0	0	21
15-Minute Maximum Demand in kW	15,900	14,600	8,100	0	2,300	22
Dt and Hr of Such Maximum Demand	07/31/2002	07/17/2002	11/18/2002		09/07/2002	23
	13:00	13:00	13:00		09:00	24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	REV BK 4					31
Voltage--High Side	69					32
Voltage--Low Side	13					33
Num. of Main Transformers in Operation	1					34
Capacity of Transformers in kVA	22,400					35
Number of Spare Transformers on Hand	0					36
15-Minute Maximum Demand in kW	9,500					37
Dt and Hr of Such Maximum Demand	07/16/2002					38
	13:00					39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	17,902	2,558	239,397	1
Acquired during year	217	69	10,135	2
Total	18,119	2,627	249,532	3
Retired during year	247	5	212	4
Sales, transfers or adjustments increase (decrease)	4			5
Number end of year	17,876	2,622	249,320	6
Number end of year accounted for as follows:				7
In customers' use	17,067	2,235	201,455	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	809	387	47,865	12
Total end of year	17,876	2,622	249,320	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	1,624	810,376	1
Sodium Vapor	200	705	704,295	2
Sodium Vapor	250	1,285	1,607,535	3
Total		3,614	3,122,206	
Ornamental				
Sodium Vapor	70	258	516,701	4
Sodium Vapor	100	241	120,259	5
Sodium Vapor	200	452	481,071	6
Sodium Vapor	250	196	245,196	7
Total		1,147	1,363,227	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

Other Electric revenues (456) Amount is less Steam Expenses-Accounts (695-698) and Accounts (802-812) = \$20,792

Electric Operation & Maintenance Expenses (Page E-03)

Accounts 695-698 Steam Distribution and Accounts 802-812 District Heating Expense are net against the steam and hot water sales revenue in Account 456 on Page E-2. Total expenses in these accounts equal \$20,792.

Account 506 - Decrease - Better assignment of costs
 Account 510 - Decrease - Labor cost down
 Account 511 - Decrease - Labor cost down
 Account 512 - Increase - Major maintenance up
 Account 513 - Decrease - Contractor usage down
 Account 514 - Increase - Contractor usage up
 Account 546 - Decrease - Labor cost down
 Account 547 - Decrease - Natural gas and usage down
 Account 548 - Increase - Labor cost up
 Account 553 - Increase - Contractor usage up
 Account 554 - Increase - Contractor usage up
 Account 556 - Decrease - Labor cost down
 Account 557 - Increase - Labor cost up
 Account 566 - Decrease - Transmission plant sold to ATC
 Account 582 - Decrease - Labor cost down
 Account 583 - Decrease - Contractor usage down
 Account 585 - Increase - Material usage up
 Account 588 - Increase - Map & records contractor up
 Account 591 - Increase - Better assignment of costs
 Account 592 - Decrease - Better assignment of costs
 Account 593 - Increase - Physical inventory correction
 Account 594 - Increase - Physical inventory correction
 Account 596 - Increase - Physical inventory correction
 Account 903 - Increase - EDP cost up
 Account 904 - Increase - Writeoffs up
 Account 905 - Increase - Labor cost up
 Account 921 - Increase - EDP in Acct. 921 not in Acct. 923 and 932
 Account 923 - Decrease - EDP in Acct. 921 not in Acct. 923
 Account 925 - Increase - Insurance costs up
 Account 930 - Decrease - Better assignment of costs
 Account 932 - Decrease - EDP is in Acct. 921 not in Acct. 932

Taxes (Acct. 408 - Electric) (Page E-04)

Wisconsin Gross Receipts Tax- MPU had a credit from prior year 2001 and was carried over to 2001.

Electric Utility Plant in Service (Page E-06)

Account 312 - Boiler Modifications
 Account 316 - Correction-moved to accounts 391 & 391.1
 Account 345 - Diesel Controls Upgrade
 Account 368 - Numerous Transformer Purchases
 Account 391 - Office Remodeling & Correction-moved from account 316
 Account 391.1 - Correction-moved from account 316
 Account 392 - Large Aerial Truck
 Account 399 - Busch Steam Line

ELECTRIC OPERATING SECTION FOOTNOTES

Sales of Electricity by Rate Schedule (Page E-14)

GP-1 is a general purpose rate sold on the open market to WPS.

Production Statistics (Page E-18)

Total Production Expenses for Manitowoc-MPU1-Steam should be
\$11,141,232.29

Internal Combustion Generation Plants (Page E-19)

Custer Street Turbine has a rated hp of 32,842 program only allows 32,767 to
be entered.

Steam Production Plants (Page E-19)

Boiler #4 has been removed however the program does not allow this record to
be removed because we still have 5 turpine generators.

Substation Equipment (Page E-23)

kWH output data is not recorded.
